

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 996 of 88

STATE OF GUJARAT

..Pet.(s)

Versus

TAX RECOVERY OFFICER NO.1

..Resp.(s)

CORAM : MR.JUSTICE A.N.DIVECHA

Date of decision: 23/02/96

ORAL ORDER

What is challenged in this petition is the attachment of the property likely to be declared surplus in the hands of respondent No.3 herein under the Urban Land (Ceiling and Regulation) Act, 1976 (the Act for brief). Learned Counsel Shri B.J.Shelat as instructed by learned Advocate Shri M.R.Bhatt for respondents Nos.1 and 2 places on record one communication of 14th March 1995 emanating from Tax Recovery Officer -I at Baroda addressed to the C.I.T. at Baroda wherein it has clearly been mentioned that the order of lifting the attachment was passed with respect to both the immovable properties (which are involved in the present petition) on 12th January 1995. It has also been mentioned therein that the entire outstanding demand is paid by the assessee (respondent No.3 herein) and there is no demand outstanding and there is no case of re-attachment for the dues in question. In that view of the matter, there remains no attachment on the properties likely to be declared surplus in the holding of respondent No.3 under the Act. In that view of the matter, this petition has become infructuous and this has to be disposed of as such.

2. This petition accordingly stands disposed of as having become infructuous. Rule is accordingly discharged with no order as to costs. The ad-interim stands vacated.

23rd February 1996

(A.N.DIVECHA, J.)